### CERTIFICATE

To the Clerk of Butler, State of Kansas We, the undersigned, officers of

### City of El Dorado

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2016; and
(3) the Amounts(s) of 2015 Ad Valorem Tax are within statutory limitations.

			20	16 Adopted Budget	
			20	Amount of 2015	County
Table of Continue		Page	Budget Authority	Ad Valorem	Clerk's
Table of Contents:	4.62016	No.	for Expenditures	Tax	Use Only
Computation to Determine Limit		2			
Allocation of MVT, RVT, 16/2	UM Ven Tax	3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases	*"	6			
Computation to Determine State		7			
Fund	K.S.A.				
General	12-101a	8	10,649,197	2,505,314	30.722
Airport	3-113	9	335,514	69,131	0,848
Debt Service	10-113	9	1,547,476	783,098	9.603
Industrial Mill Levy	12-1617h	10	677,502	79,825	979
Library	12-1220	10	456,241	399,125	4,894
Major Street		11	1,261,214		
Cemetery		11	228,967		
Stormwater		12	391,817		
Eco Dev Sales Tax		12	276,031		
Prairie Trails Restaurant/Golf		13	705,444		
Special Parks & Recreation		13	95,190		
Tourism		14	453,576		
Water Utility		14	4,315,427		
Sewer Utility		15	2,506,087		
Refuse Utility		15	1,301,612		
CNG		16	15,000		
External Stores		16	80,000		
Data Processing		17	1,053,408		
Construction		17	278,589	100 TO 10	
construction		17	270,369		
Non-Budgeted Funds-A		18			
Totals		xxxxxx	26,628,292	3,836,493	47,046
Notice of the vote to adopt requir	red to be published		ned to the budget?		County Clerk's Use Only
Budget Summary		19			31.547.189
Neighborhood Revitalization Rel	pate	1	1011 +		Nov 1, 2015 Total
Assisted by:		1	Kthin		Assessed Valuation
		Vince Hair	nes Mayor		
Address:	The state of the s	-6	ke, Commissioner		
Email:	WALL OF THE STREET	Gregg	S Commissioner	<del>/</del>	
Attest	<b>5</b> 2015 ★SEAL ★	Ken		unsin	
County Clerk	COUNTY MAN	Kendra Wi	lkinson, Commissioner	Soverning Body	

The governing body of City of El Dorado

will meet on August 17, 2015 at 6:30 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

wanded to Merce	Prior Year Actual	for 2014	Current Year Estima	ate for 2015	Proposed	Budget Year for 201	
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate
General	9,007,222	32.905	9,391,889	30.306	10,649,197	2,505,314	30.69
Airport	271,291	0.206	254,655	50.500	335,514	69,131	0.84
Debt Service	1,897,006	8.202	1,370,527	10.734	1,547,476	783,098	9.59
Industrial Mill Levy	65,267	0.973	88,051	1.018	677,502	79,825	0.97
	444,740	4.951	452,550	4.992	456,241	399,125	4.89
Library Major Street	884,234	4.531	1,000,770	7.772	1,261,214		
	225,632		186,206		228,967		
Cemetery	420,779		308,190		391,817		
Stormwater			308,190		276,031		
Eco Dev Sales Tax	16,593		579,211		705,444		
Prairie Trails Restaurant/Golf	789,425		21,500		95,190		MULTIPLE SERVICE
Special Parks & Recreation	12,049		201,705		453,576		
Tourism	135,947				4,315,427		
Water Utility	3,698,692		4,564,746		2,506,087		
Sewer Utility	2,139,335		2,541,336	trode and	1,301,612		
Refuse Utility	1,537,741		1,395,797				
CNG			10,661		15,000		
External Stores	29,155		80,000		80,000		
Data Processing	752,705		965,907		1,053,408		
Construction	354,172	RE THE DE	271,351	No. of the last of	278,589		
Non-Budgeted Funds-A	1,521,701	committees of	- AND STATE OF THE			PART STATE OF THE	NAME OF THE OWNER OW
Totals	24,203,686	47.237	23,685,052	47.050	26,628,292	3,836,493	47.000
Less: Transfers	3,858,983		3,250,381		3,274,570	wifed Andrew	
Net Expenditure	20,344,703	31103	20,434,671		23,353,722		
Total Tax Levied	3,858,880	E TOURSEASON	3,744,477	nobact.	xxxxxxxxxxxxxx	ingol balate	
Assessed Valuation	81,690,778		79,584,768		81,628,667		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	14,115,000		16,755,000		19,292,000		
Revenue Bonds	0		0		0		
Other	8,691,461	N'S ELL	9,432,745		11,419,227	MARKET	
Lease Purchase Principal	0	30. 是 30. 是	444,354		558,559		
Total	22,806,461		26,632,099		31,269,786		
*Tax rates are expressed in mi		The state of		3 923100 516			

Tammy Schaffer
City Official Title: Finance Director

Notice of Vote - City of El Dorado
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

Total Property Tax Levied
2015 Budget
\$ 3,744,477
2016 Budget
\$ 3,836,493
Approved (vote) 5 to 0

	Notice o	f Vote - City of El	Dorado			
Pursuant to	K.S.A. 79-29	25b, as amended	by 2014 H	louse Bil	1 2047	
	Tota	l Property Tax Lev	/ied			
2015 Budget	\$	3,744,477				
2016 Budget	\$	3,836,493				
	App	roved (vote)	5	to	0	

(Published in The Butler County Times-Gazette August 27, 2015.)

Pursuant to	K.S.A. 79-29. Tota	Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047  Total Property Tax Levied	y 2014 Ho ied	use Bil	2047	
015 Budget	\$\$.	3,744,477				
016 Budget	❖	3,836,493				
	And	nproved (vote)	J.	ţ	C	

### **RESOLUTION NO.** 2808

A RESOLUTION EXPRESSING THE PROPERTY TAXATION POLICY OF THE CITY OF EL DORADO, KANSAS WITH RESPECT TO FINANCING THE ANNUAL BUDGET FOR 2016

WHEREAS, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2016 budget of the City of El Dorado, Kansas exceeding the amount levied to finance the 2015 budget of the City of El Dorado, Kansas, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2014, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

WHEREAS, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

WHEREAS, the City of El Dorado, Kansas provides essential services to protect the citizens of the City of El Dorado; and

WHEREAS, the cost of providing these services continues to increase.

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Body of the City of El Dorado, Kanas, that a levy of property taxes in support of the 2016 budget exceeding the amount levied in 2015, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

ADOPTED this 17<sup>th</sup> day of August, 2015 by the City of El Dorado, Butler

**Amount of Levy** 

### City of El Dorado

2016

### Computation to Determine Limit for 2016

	1. Total tax levy amount in 2015 budget	+ \$	3,744,477
	2. Debt service levy in 2015 budget	- \$	854,265
	3. Tax levy excluding debt service	\$	2,890,212
	2015 Valuation Information for Valuation Adjustments		
	4. Nov. immercant C 2015	25	
		44	
:	5. Increase in personal property for 2015:		
	5a. Personal property 2015 + 2,136,179		
	5b. Personal property 2014 - 2,104,445		
	5c. Increase in personal property (5a minus 5b) + 31,73	34	
6.	Valuation of annexed territory for 2015 (Use Only if > 0)		
	6a. Real estate + 0		
	6b. State assessed + 0		
	6c. New improvements - 0		
	6d. Total adjustment (sum of 6a, 6b, and 6c) +	0	
7.	Valuation of property that has changed in use during 2015	0	
8.	Total valuation adjustment (sum of 4, 5c, 6d &7) 705,17	78	
9.	Total estimated valuation July 1,2015 81,628,667		
10.	Total valuation less valuation adjustment (9 minus 8) 80,923,48	39	
11.	Factor for increase (8 divided by 10) 0.0087	<u>'1</u>	
12.	Amount of increase (11 times 3)	+ \$ _	25,186
13.	2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$_	2,915,398
14.	Debt service levy in this 2016 budget		783,098
5.	2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	_	3,698,496
6.	Consumer Price Index for all urban consumers for calendar year 2014	_	1.60%
7.	Consumer Price Index adjustment (3 times 16)	\$_	46,243
8.	Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	3,744,739
		_	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

2016

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund	Ad Valorem Levy		F	Allocation for Year 20	016	
for 2015	Tax Year 2014	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,411,903	325,076	3,475	1,731	16,430	0
Airport			. 234 S 2 5478		7 18 15 17	
Debt Service	854,265	115,138	1,231	613	5,820	0
Industrial Mill Levy	80,984	10,915	117	58	552	0
Library	397,325	53,551	573	285	2,707	0
				900		
ΓΟΤΑL	3,744,477	504,680	5,396	2,687	25,509	0

County Treas Motor Ve County Treas Recreation County Treas 16/20M V County Treas Commerc County Treas Watercraf	nal Vehicle Estimate Vehicle Estimate ial Vehicle Tax Estimate	504,680	5,396	2,687	25,509	0
Motor Vehicle Factor	Recreational Vehicle Factor	0.13478	0.00144			
	16/20M	Vehicle Factor Comr	mercial Vehicle F Wa	0.00072 Factor tercraft Factor	0.00681	0.00000

### Schedule of Transfers

Expenditure	Receipt Fund Transferred	Actual	Current	Proposed	Transfers
rund Hamsierred From:	rund Fransierred To:	Amount 10r 2014	Amount for 2015	Amount tor 2016	Authorized by Statute
Stormwater	General	18,000	18,000	18,000	12-630a
Water	General	370,000	370,000	370,000	12-825d
Sewer	General	71,000	71,000	71,000	12-630a
Refuse	General	76,000	78,000	78,000	12-2104
General	Major Street	355,914	495,000	500,000	12-101a
General	Cemetery	173,031	124,756	133,364	12-2908
General	Prairie Trails Rest/Golf	371,150	209,211	182,306	12-197
Water	Data Processing	10,000	45,000	10,000	12-825d
Sewer	Data Processing	10,000	45,000	10,000	12-630a
Industrial Mill Levy	Lake Debt Reserve	-	40,051	40,051	12-825d
Tourism	Lake Debt Reserve	-	40,051	40,051	12-825d
Water	Lake Debt Reserve	225,000	290,086	290,086	12-825d
Sewer	Lake Debt Reserve	-	980'59	65,086	12-825d
Refuse	Lake Debt Reserve	-	20,037	20,037	12-825d
General	Construction	1,368,253	1,052,430	1,126,000	12-101a
Airport	Construction	1,661	-	42,000	3-601
Major Street	Construction	31,769	•	•	12-1,118
Cemetery	Construction	30,500			12-1,118
Stormwater	Construction	6,154	•	•	12-1,118
Water	Construction	47,852	7,661		12-1,118
Sewer	Construction	12,447		1	12-1,118
Refuse	Construction		7,661		12-1,118
Debt Service	Construction	56,381		-	12-1,118
Construction	General	279,172	271,351	278,589	12-197
General	Debt Service	75,000		-	12-1,118
Stormwater	Equipment Reserve	115,000	•	-	12-1,118
General	Equipment Reserve	154,700	-		12-1,118
	Totals	3,858,983	3,250,381	3,274,570	
	Adjustments		271351	278589	
	Adjusted Totals	3,858,983	2,979,030	2.995.981	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

1 ype of   1 ype of   1 ype of   1 ype of   2 year   2	ot	· to	D-4-		)						DIII III
	Icense	Detirement	Kate 0/	Amount	Outstanding		Date Due	2(	2015	20	2016
	issuc	Nemement	0/	Issued	Jan 1,2015	Interest	Principal	Interest	Principal	Interest	Principal
	12/01/08	11/01/23	3.96	3.310.000	2.195.000	5-01/11-01	11/01	07 700		¢	
	11/15/10	11/01/25	2.51	2,195,000	1,325,000	5-01/11-01	11/01	07,300		0	0
	12/15/11	11/01/32	2.88	5,715,000	5.135,000	5-01/11-01	11/01	147 250	1/0,000	29,103	175,000
1	06/27/13	11/01/21	1.91	2,685,000	2,685,000	5-01/11-01	11/01	32 282	245,000	137,350	250,000
	06/27/13	11/01/28	1.91	3,960,000	3,745,000	5-01/11-01	11/01	52,363		28,683	375,000
Refunding	08/20/15	11/01/23	1.89	1,840,000	1.840,000	5-01/11-01	11/01	0,700	243,000	04,810	245,00
Series 2015-New Money 0	08/20/15	11/01/25	1.98	2,367,000	2,367,000	5-01/11-01	11/01	0	0	45,831	222,000
Total GO Bande											
Revenue Bonds:					19,292,000			360,594	1,240,000	339,952	1,267,000
None											
Total Revenue Bonds					0			c			
Other:								0	0	0	0
	2/23/05	3/1/27	2.68	11,606,958	7,682,552	3-1/9-1	3-1/9-1	183 518	030 103	700 001	
State Kevolving Loan	11/4/11	3/1/33	2.43	2,106,252	1,188,675	3-1/9-1	3-1/9-1	25,634	51,583	24,502	52.844
Temporary Note 06	06/11/15	61/1/9	1.76	2,548,000	2,548,000	6-1/12-1	6/1/2019	21.177	0	44 845	
										71,017	
Total Uther					11,419,227			230,329	576,543	240.023	291.967
Total Independences					30,711,227			590,923	1,816,543	579.975	1.858.967

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

				Total			
		Term of	Interest	Amount	Principal	Payments	Payments
Item	Contract	Contract	Rate	Financed	Balance On	Due	Due
Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1,2015	2015	2016
2013 Sutphen Custom S1							
Pumper	5/8/2013	09	2.59	444,354	389,898	97,059	97,059
2016 Pierce 100' Aerial Platform							
Truck and the related equipment	5/5/2015	120	1.96	1,152,052	0	0	118,126
2012 John Deere 444K Wheel							
Loader	2/24/2014	36	1.61	102,836	81,700	18,000	18,000
2014 Bobcat Compact Excavator	11/3/2014	12	0.04	45,096	45,096	47,039	0
2014 Bobcat Compact Track							
Loader	9/30/2014	12	0.04	37,458	37,458	39,041	0
2014 Bobcat Landscape Rake	9/30/2014	12	0.04	4,407	4,407	4,597	0
				Totals	558,559	205,736	233,185

<sup>\*\*\*</sup>If you are merely leasing/renting with no intent to purchase, do not list-such transactions are not lease-purchases.

### WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

### **Budgeted Year: 2016**

Library found in: City of El Dorado Butler

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:		
	Current Year	Proposed Year
	<u>2015</u>	2016
Ad Valorem	\$397,325	\$399,125
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$54,250	\$56,258
Recreational Vehicle Tax	\$975	\$573
16/20M Vehicle Tax	\$0	\$285
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$452,550	\$456,241
Difference in Total Taxes:	\$3,691	7.00,2.1
Qualify for grant: Qualify	, , , , , , , , , , , , , , , , , , , ,	
Second test:		
Assessed Valuation	\$79,584,768	\$81,628,667
Did Assessed Valuation Decrease?	No	ψ01,020,007
Levy Rate	4.992	4.890
Difference in Levy Rate:	(0.102)	4.070
Qualify for grant: Not Qualif		

Overall does the municipality qualify for a grant? **Qualify** 

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	1,991,604	2,100,895	1,379,36
Receipts:			1,575,50
Ad Valorem Tax	2,467,019	2,411,903	xxxxxxxxxxxxxxx
Delinquent Tax	125,777	-, -, -	103,975
Motor Vehicle Tax	351,592	359,754	
Recreational Vehicle Tax	3,591	6,483	3,47:
16/20M Vehicle Tax			1,73
Commercial Vehicle Tax			16,430
Watercraft Tax			
Gross Earning (Intangible) Tax			
LAVTR		100 200	
City and County Revenue Sharing			
Local Sales Tax	2,646,005	2,341,000	2,350,000
Franchise Tax	1,283,548	1,172,736	1,540,257
Licenses and Permits	116,596	127,259	114,132
Ferderal Grants	0	0	145,200
Local Alcoholic Liquor	32,015	36,000	34,446
Gas Tax Refund	1,169	1,451	1,000
HAZMAT	16,000	16,000	16,000
General Government	40,000	110,000	48,000
Public Safety	577,478	591,737	588,739
Animal Control & Shelter	9,702	7,699	8,512
Recreation	99,771	111,107	104,536
Court Fines, Forfeitures & Penalties	332,806	362,300	346,000
Rents & Royalties	133,854	138,466	140,993
Reimbursed Expenses	26,409	38,317	26,500
Transfer from Water Fund	370,000	370,000	370,000
Transfer from Sewer Fund	71,000	71,000	71,000
Transfer from Refuse Fund	76,000	78,000	78,000
Transfer from Stormwater Fund	18,000	18,000	18,000
Transfer from Construction Fund	279,172	271,351	278,589
Neighborhood Revitilization Rebate	217,172	271,331	(59,109)
In Lieu of Taxes (IRB) Interest on Idle Funds	1.502	2,800	1.7/2
Miscellaneous	1,593	2,800	1,763
	37,416	27,000	91,269
Does miscellaneous exceed 10% Total Rec	0.117.513	0 (70 2(2	(5(4.51)
Total Receipts	9,116,513	8,670,363	6,764,514 8,143,883
Resources Available:	11,108,117	10,771,258	8,143,8

<b>FUND PAGE - GENER</b>	AL
--------------------------	----

FUND PAGE - GENERAL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2014	Estimate for 2015	Year for 2016
Resources Available:	11,108,117	10,771,258	8,143,883
Expenditures:			
Administration	715,958	732,691	678,061
Engineering	268,226	295,468	320,449
Legal/Judicial	176,232	210,248	202,730
Civic Center	150,148	107,218	122,456
Police	2,062,156	2,306,823	2,466,831
Haz Mat	7,461	23,942	27,678
Fire	1,429,705	1,612,381	1,986,642
Fire Sub-Station	23,125	36,245	36,545
Building/Zoning	168,536	231,293	183,395
Building Demolition	16,000	16,000	16,000
Public Works	987,611	1,129,602	978,357
Forestry	57,271	75,670	91,037
Park Maintenance	276,218	285,905	247,981
Special Street Project	600,000	600,000	600,000
Street Lights	173,213	180,000	185,000
Animal Control	134,348	133,216	139,745
Subtotal detail (Should agree with detail)	7,246,208	7,976,702	8,282,907
Cemetery	173,031	124,756	133,364
Recreation	855,819	715,199	858,172
Swimming Pool	134,956	154,133	151,606
Band	7,000	7,000	7,000
Recreation Consessions	46,042	73,099	53,633
Special Project	544,166	341,000	1,162,515
Neighborhood Revitalization Rebate Miscellaneous			
Does miscellaneous exceed 10% Total Exp	0.007.000	0.204.000	10 (10 105
Total Expenditures	9,007,222	9,391,889	10,649,197
Unencumbered Cash Balance Dec 31	2,100,895		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	12,135,532 Non-	10,804,200 Appropriated Balance	10,649,197
		ure/Non-Appr Balance	10,649,197
	Total Expellent	Tax Required	2,505,314
	Delinquent Comp Rate:	0.0%	2,303,31
		2015 Ad Valorem Tax	2,505,314
	Allount of	2013 Au valoieili Tax	2,303,314

Adopted Budget  General Fund - Detail Page 1	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget
Expenditures:	Actual 101 2014	Estimate for 2013	Year for 2016
Administration			
Salaries	70 172	72 (00	00.410
Contractual	70,173	73,689	80,419
Commodities	499,964	564,102	578,192
	14,952	19,900	19,450
Capital Outlay	175	0	0
Transfer to Debt Service Fund	75,000	0	0
Transfer to Construction Fund	55,694	75,000	0
Total	715,958	732,691	678,061
Engineering			
Salaries	226,984	247,106	262,911
Contractual	33,233	36,685	47,138
Commodities	8,009	10,400	10,400
Transfer to Construction Fund	0	1,277	0
Total	268,226	295,468	320,449
Legal/Judicial			
Salaries	93,918	100,938	102,100
Contractual	53,242	58,210	62,130
Commodities	29,072	51,100	38,500
Total	176,232	210,248	202,730
Civic Center			
Contractual	121,513	96,718	107,256
Commodities	7,356	10,500	10,200
Capital Outlay	21,279	0	5,000
Total	150,148	107,218	122,456
Police	120,140	107,210	122,430
Salaries	1,778,002	1,951,774	2,118,291
Contractual	139,496	163,988	167,640
Commodities	87,510	113,400	105,900
Capital Outlay	57,148	70,000	75,000
Transfer to Construction Fund	0	7,661	73,000
Total			V
Haz Mat	2,062,156	2,306,823	2,466,831
Contractual	4,362	0.442	12.170
Commodities	3,099	9,442	13,178
Total		14,500	14,500
Fire	7,461	23,942	27,678
	1 101 425	1 217 222	1 500 554
Salaries	1,181,435	1,317,232	1,520,754
Contractual	85,845	90,251	96,280
Commodities	84,086	105,285	98,685
Capital Outlay	0	0	45,000
Debt Retirement	18,339	97,059	225,923
Transfer to Construction Fund	60,000	2,554	0
Total	1,429,705	1,612,381	1,986,642
Fire Sub-Station			
Salaries			
Contractual	20,698	26,920	27,220
Commodities	2,427	9,325	9,325
Total	23,125	36,245	36,545
Page 1 - Total	4,833,011	5,325,016	5,841,392

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 2	Actual for 2014	Estimate for 2015	Year for 2016
Expenditures:			
Building/Zoning			
Salaries	150,942	201,684	157,74
Contractual	15,265	18,032	18,35
Commodities	2,329	10,300	7,30
Capital Outlay			
Transfer to Construction Fund	0	1,277	
Total	168,536	231,293	183,39
Building Demolition			
Salaries			
Contractual	2,607	0	
Commodities			
Capital Outlay			
Transfer to Construction Fund	13,393	16,000	16,000
Total	16,000	16,000	16,000
Public Works		10,000	10,000
Salaries	272,652	352,391	329,507
Contractual	73,785	76,200	79,300
Commodities	77,227	71,500	
Capital Outlay	3,333	71,500	69,550
Debt Retirement	0	126,850	
Transfer to Equipment Reserve Fund	154,700		0
Transfer to Major Street Fund	355,914	495,000	700,000
Transfer to Construction Fund	50,000		500,000
Total	987,611	7,661	0
Forestry	907,011	1,129,602	978,357
Salaries	6,815	52,002	
Contractual		52,093	55,962
Commodities	3,439	8,077	5,025
Capital Outlay	37,017	15,500	30,050
Transfer to Construction Fund	10.000		
Total	10,000	0	0
Park Maintenance	57,271	75,670	91,037
Salaries	145.000		
Contractual	147,822	167,316	171,031
Commodities	44,160	35,739	32,300
Capital Outlay	49,236	44,850	44,650
		38,000	
Transfer to Construction Fund	35,000	0	0
otal	276,218	285,905	247,981
pecial Street Project			
Salaries			
Contractual	0	0	0
Commodities			
Capital Outlay			
Transfer to Construction Fund	600,000	600,000	600,000
otal	600,000	600,000	600,000
treet Lights			
Salaries			
Contractual	173,213	180,000	185,000
Commodities			
Capital Outlay			

Total	173,213	180,000	185,000
Animal Control			
Salaries	93,112	91,916	92,845
Contractual	31,403	32,050	35,150
Commodities	9,833	9,250	11,750
Capital Outlay			
Total	134,348	133,216	139,745
Cemetery		100,210	107,748
Salaries			
Contractual	0	0	0
Commodities	•		
Capital Outlay			77.00
Transfer to Cemetery Fund	173,031	124,756	133,364
Total	173,031	124,756	133,364
Recreation	175,051	124,730	155,504
Salaries	332,529	354,869	345,566
Contractual	93,333	92,075	112,400
Commodities	58,807	56,490	57,900
Capital Outlay	30,007	2,554	37,900
Transfer to Prairie Trails Fund	371,150	209,211	182,306
Transfer to Construction	371,130	209,211	160,000
Total	855,819	715,199	858,172
Swimming Pool	833,817	/13,199	050,172
Salaries	81,061	95,363	93,131
Contractual	8,805	13,325	12,575
Commodities	45,090	45,445	45,900
Capital Outlay	43,090	43,443	43,900
T	121076		
Total	134,956	154,133	151,606
Band			
Salaries	7.000		
Contractual	7,000	7,000	7,000
Commodities			
Capital Outlay			
7 1			
Total	7,000	7,000	7,000
Recreation Consessions			
Salaries	23,314	30,979	24,958
Contractual	2,795	6,370	4,850
Commodities	19,933	35,750	23,825
Capital Outlay			
Total	46,042	73,099	53,633
Special Project	40,042	75,077	33,033
Salaries			
Contractual	0	0	812,515
Commodities			012,313
Capital Outlay			
Transfer to Construction Fund	544,166	341,000	350,000
Total	544,166	341,000	1,162,515
Page 2 -Total	4 174 211	1 066 972	1 907 905
Page 1 -Total	4,174,211 4,833,011	4,066,873	4,807,805
Grand Total		5,325,016	5,841,392
Orand Total	9,007,222	9,391,889	10,649,197

(Note: Should agree with general sub-totals.)
Page No. 8c

FUND PAGE FOR FUNDS	WITH A	TAX	LEVY
Adopted Budget			P

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	79,439	54,111	39,608
Receipts:			
Ad Valorem Tax	15,300	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,582	3,150	
Motor Vehicle Tax	12,492	3,768	
Recreational Vehicle Tax	128	34	MALED HIS - TOO
16/20M Vehicle Tax		Allegation of Paris	
Commercial Vehicle Tax			The Control
Watercraft Tax		for the second	
Charges for Services	206,380	225,000	215,000
Neighborhood Revitilization Rebate			-1,527
Interest on Idle Funds	34	50	0
Miscellaneous	8,047	8,150	9,702
Does miscellaneous exceed 10% Total Rec		3,100	5,702
Total Receipts	245,963	240,152	226,775
Resources Available:	325,402	294,263	266,383
Expenditures:			
Personal Services	76,661	75,555	77,006
Contractual Services	60,923	43,600	49,750
Commodities	132,046	135,500	127,150
Contingency Reserve			39,608
Transfer to Construction Fund	1,661	0	42,000
Neighborhood Revitalization Rebate			
Miscellaneous			With the same of
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	271,291	254,655	335,514
Unencumbered Cash Balance Dec 31	54,111		XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	284,359	330,042	335,514
		Appropriated Balance	555,511
		re/Non-Appr Balance	335,514
		Tax Required	69,131
	Delinquent Comp Rate:	0.0%	0
		2015 Ad Valorem Tax	69,131

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	586,237	88,835	125,57
Receipts:			
Ad Valorem Tax	614,800	854,265	XXXXXXXXXXXXXXXXX
Delinquent Tax	44,881		44,95
Motor Vehicle Tax	101,777	89,868	115,13
Recreational Vehicle Tax	1,039	1,616	1,23
16/20M Vehicle Tax			61.
Commercial Vehicle Tax			5,82
Watercraft Tax			
Rentals	120,763	112,900	120,763
Concessions & Leases	-610		
Special Assessments	402,680	347,649	316,232
Delinquent Special Assessments	33,861	0	33,650
Transfer from General Fund	75,000	0	
Neighborhood Revitalization Rebate			-13,534
Interest on Idle Funds	413	970	400
Miscellaneous	5,000	0	13,534
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,399,604	1,407,268	638,802
Resources Available:	1,985,841	1,496,103	764,378
Expenditures:		-,1,	
Contractual Services	0	0	125,576
Retirement of Bonds	1,407,784	1,049,387	1,074,533
Bond Interest	432,841	321,140	302,522
Temporary Note Interest	0	0	44,845
Transfer to Construction Fund	56,381	0	(
Neighborhood Revitalization Rebate			
Miscellaneous			AP - 1 - 1 - 1
Does miscellaneous exceed 10% Total Exp	28 5 5 5 2 2 3 5 6 6 6 6		
Total Expenditures	1,897,006	1,370,527	1,547,476
Unencumbered Cash Balance Dec 31	88.835		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	2,004,389	1,559,829	1,547,476
The state of the s		Appropriated Balance	1,517,170
		re/Non-Appr Balance	1,547,476
	roun Emperium	Tax Required	783,098
n	elinquent Comp Rate:	0.0%	703,090
P		2015 Ad Valorem Tax	783,098

FUND PAGE FOR FUNDS WITH A TAX	LEVY
Adopted Budget	D

Adopted Budget Industrial Mill Levy	Prior Year Actual for 2014	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1		Estimate for 2015	Year for 2016
Receipts:	554,565	578,348	582,135
Ad Valorem Tax	72,937	90.004	
Delinquent Tax	3,957	80,984	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Motor Vehicle Tax	11.142	10.662	3,900
Recreational Vehicle Tax	11,142	10,662	
16/20M Vehicle Tax	114	192	111
Commercial Vehicle Tax			58
Watercraft Tax			552
Neighborhood Revitalization Rebate	7		-1,763
Interest on Idle Funds			
Miscellaneous	900	THE PARTY OF	1,763
Does miscellaneous exceed 10% Total Rec	200		1,703
Total Receipts	89,050	91,838	15,542
Resources Available:	643,615	670,186	597,677
Expenditures:	010,010	070,100	391,011
Contractual Services	44,226	48,000	637,451
Debt Retirement	21,041	0	037,431
Transfer to Lake Debt Reserve Fund	0	40,051	40,051
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	65,267	88,051	677,502
Unencumbered Cash Balance Dec 31	578,348	582,135	XXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	673,988	649,945	677,502
		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	677,502
		Tax Required	79,825
	Delinquent Comp Rate:	0.0%	0
	Amount of 2	015 Ad Valorem Tax	79,825

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	45	0	(
Receipts:			
Ad Valorem Tax	371,200	397,325	xxxxxxxxxxxxxxxxx
Delinquent Tax	19,791		See District A
Motor Vehicle Tax	53,161	54,250	53,551
Recreational Vehicle Tax	543	975	573
16/20M Vehicle Tax			285
Commercial Vehicle Tax		Water W. Carlotte	2,707
Watercraft Tax			2,70
Neighborhood Revitalization Rebate			-8,817
Interest on Idle Funds			
Miscellaneous		TELL . MAP IN	8,817
Does miscellaneous exceed 10% Total Rec			
Total Receipts	444,695	452,550	57,116
Resources Available:	444,740	452,550	57,116
Expenditures:		102,000	57,110
Appropriation to Bradford Memorial Library	444,740	452,550	456,241
Neighborhood Revitalization Rebate		0.20 1 1 6 1	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			N. T. State
Total Expenditures	444,740	452,550	456,241
Unencumbered Cash Balance Dec 31	0		XXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	446,575	452,550	456,241
		Appropriated Balance	430,241
		re/Non-Appr Balance	456,241
		Tax Required	399,125
De	elinguent Comp Rate:	0.0%	379,123
		2015 Ad Valorem Tax	399,125
Page No.	10	Tax	379,123

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Major Street	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	41,129	93,699	172,009
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Licenses & Permits	1,891	3,500	5,125
Intergovernmental Revenue	575,800	577,080	580,080
Transfer from General Fund	355,914	495,000	500,000
Reimbursements	3,199	3,500	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	936,804	1,079,080	1,089,205
Resources Available:	977,933	1,172,779	1,261,214
Expenditures:			
Personal Services	568,276	633,970	690,029
Contractual Services	54,955	134,650	296,785
Commodities	225,901	197,150	214,400
Capital Outlay	3,333	35,000	60,000
Transfer to Construction Fund	31,769	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	884,234	1,000,770	1,261,214
Unencumbered Cash Balance Dec 31	93,699	172,009	0
2014/2015/2016 Budget Authority Amount:	1,032,866	1,133,985	1,261,214

	Prior Year	Current Year	Proposed Budget
Cemetery	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	22,458	36,753	36,753
Receipts:			
Intergovernmental	681	650	650
Charges for Services	65,510	60,800	58,200
Transfer from General Fund	173,031	124,756	133,364
Reimbursements	662	0	0
Interest on Idle Funds	43	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	239,927	186,206	192,214
Resources Available:	262,385	222,959	228,967
Expenditures:			
Personal Services	124,595	113,189	126,239
Contractual Services	18,337	26,967	57,328
Commodities	52,200	38,050	36,400
Capital Outlay	0	8,000	9,000
Transfer to Construction Fund	30,500	0	0
Missellangers			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	227 (22	10(20(	220.07
Total Expenditures	225,632	186,206	228,967
Unencumbered Cash Balance Dec 31	36,753	36,753	0
2014/2015/2016 Budget Authority Amount:	226,559	210,575	228,967

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Stormwater	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget
Unencumbered Cash Balance Jan 1	345,320	173,899	Year for 2016
Receipts:	343,320	1/3,899	125,209
Intergovernmental	318		200
Special Assessments	247,476	257,000	300 264,658
Reimbursements	1,408	2,500	1,500
Interest on Idle Funds	156		150
Miscellaneous			150
Does miscellaneous exceed 10% Total Rec		A STATE OF THE STA	
Total Receipts	249,358	259,500	266,608
Resources Available:	594,678	433,399	391,817
Expenditures:		100,077	371,017
Personal Services	212,931	241,390	281,178
Contractual Services	20,005	19,300	44,139
Commodities	45,355	29,500	48,500
Capital Outlay	3,334	0	10,500
Transfer to General Fund	18,000	18,000	18,000
Transfer to Construction Fund	6,154	0	0
Transfer to Equipment Reserve Fund	115,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	420,779	308,190	391,817
Unencumbered Cash Balance Dec 31	173,899	125,209	0
2014/2015/2016 Budget Authority Amount:	539,983	469,503	391,817

Eco Dev Sales Tax	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	142,624	176,031	226,031
Receipts:	112,021	170,031	220,031
Local Sales Tax	50,000	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	50,000	50,000	50,000
Resources Available:	192,624	226,031	276,031
Expenditures:		220,021	270,031
Contractual Services	16,593	0	276,031
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,593	0	276,031
Unencumbered Cash Balance Dec 31	176,031	226,031	0
2014/2015/2016 Budget Authority Amount:	345,000	380,867	276,031

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Prairie Trails Restaurant/Golf	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	119,507	84,138	84,138
Receipts:			
Golf Merchandise Sales	28,442	15,000	15,000
Concession, Food & Beverage Sale	76,652	105,000	150,000
Golf Fees	260,116	250,000	265,000
Rentals	2,325	0	3,000
Transfers from General Fund	371,150	209,211	182,306
Reimbursements	5,837		102,000
Interest on Idle Funds		The second second	
Miscellaneous	9,534		6.000
Does miscellaneous exceed 10% Total Rec			0,000
Total Receipts	754,056	579,211	621,306
Resources Available:	873,563	663,349	705,444
Expenditures:		000,015	703,444
Personal Services	299,392	330,597	336,875
Contractual Services	109,105	94,514	203,869
Commodities	281,340	154,100	164,700
Capital Outlay	99,588	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	789,425	579,211	705,444
Unencumbered Cash Balance Dec 31	84,138	84,138	0
2014/2015/2016 Budget Authority Amount:	991,803	675,408	705,444

Special Parks & Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	20,513	42,604	
Receipts:	20,313	42,004	58,844
Parkland Development Fee	2,125	1,740	1,900
Liquor Tax	32,015	36,000	34,446
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,140	37,740	36,346
Resources Available:	54,653	80,344	95,190
Expenditures:			
Contractual Services	10,000	13,000	86,690
Commodities	2,049	8,500	8,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,049	21,500	95,190
Unencumbered Cash Balance Dec 31	42,604	58,844	0
2014/2015/2016 Budget Authority Amount:	127,245	73,683	95,190

2016

City of El Dorado

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	156,036	270,171	239,576
Receipts:	130,030	270,171	239,370
Motel Tax	221,564	171,110	214,000
Reimbursements	25,632	0	0
Interest on Idle Funds	101	0	0
Miscellaneous	2,785	0	U
Does miscellaneous exceed 10% Total Rec	2,700		
Total Receipts	250,082	171,110	214,000
Resources Available:	406,118	441,281	453,576
Expenditures:		111,201	455,570
Personal Services	65,620	75,089	89,137
Contractual Services	47,967	84,865	322,988
Commodities	1,093	1,700	1,400
Capital Outlay	226	0	1,100
Debt Retirement	21,041	0	
Transfer to Lake Debt Reserve Fund	0	40,051	40,051
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	135,947	201,705	453,576
Unencumbered Cash Balance Dec 31	270,171	239,576	0
2014/2015/2016 Budget Authority Amount:	445,153	373,169	453.576

	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	1,818,820	2,340,223	2,093,477
Receipts:			7,77,71
Intergovernmental	784	1,000	1,000
Charges for Services	4,134,951	4,262,000	4,261,500
Rental/Leases	10,316	11,500	11,000
Sale of Scrap Materials/Equipment	5,028	8,000	7,000
Bad Debt Collection	808	1,000	1,000
Reimbursements	21,595	22,000	22,000
Interest on Idle Funds	514	500	500
Miscellaneous	46,099	12,000	12,000
Does miscellaneous exceed 10% Total Rec		12,000	12,000
Total Receipts	4,220,095	4,318,000	4,316,000
Resources Available:	6,038,915	6,658,223	6,409,477
Expenditures:		0,000,220	0,402,477
Administration	1,029,823	1,102,557	1,103,971
Treatment	801,126	853,203	880,148
Maintenance & Distribution	771,433	758,540	766,671
Supply	157,801	623,856	623,856
Stores	7.372	0	023,030
Capital Outlay	182,781	265,000	107,000
Debt Retirement	95,504	248,843	163,695
Transfer to Construction Fund	47,852	7,661	0
Transfer to Data Processing Fund	10,000	45,000	10,000
Transfer to General Fund	370,000	370,000	370,000
Transfer to Lake Debt Reserve Fund	225,000	290,086	290,086
Miscellaneous			270,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,698,692	4,564,746	4,315,427
Unencumbered Cash Balance Dec 31	2,340,223	2,093,477	2,094,050
2014/2015/2016 Budget Authority Amount:	4,353,706	4,574,821	4,315,427

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1	Actual for 2014	Estimate for 2015	Year for 2016
Receipts:	662,873	751,247	419,111
Intergovernmental Revenue	202	200	
Charges for Services	202	200	200
Rentals/Leases	2,091,029 32,982	2,154,500	2,152,500
Sale of Scrap Materials/Real Estate	32,982	32,100	32,100
Other Contributions	5,307	10.000	
Reimbursements	97,623	10,000	10,000
Interest on Idle Funds	401	7,000	7,000
Miscellaneous	165	400	500
Does miscellaneous exceed 10% Total Rec	103	5000	5000
Total Receipts	2,227,709	2 200 200	2 207 200
Resources Available:	2,890,582	2,209,200	2,207,300
Expenditures:	2,090,302	2,960,447	2,626,411
Administration	252,140	302,156	260.205
Treatment	917,240	788,114	269,395 873,518
Maintenance & Distribution	231,345	310,661	
Stores	-6,058	0	300,522
Capital Outlay	357,272	25,250	20,000
Debt Retirement	293,949	934,069	20,000 896,566
Transfer to Lake Debt Reserve Fund	275,747	65,086	
Transfers to General Fund	71,000	71,000	65,086 71,000
Transfers to Construction Fund	12,447	71,000	/1,000
Transfers to Data Processing Fund	10,000	45,000	10,000
Miscellaneous	10,000	43,000	10,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,139,335	2,541,336	2,506,087
Jnencumbered Cash Balance Dec 31	751,247	419,111	120,324
2014/2015/2016 Budget Authority Amount:	2,921,148	2,541,336	2,506,087

Refuse Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	186,047	180,937	320,540
Receipts:	100,017	100,737	320,340
Intergovernmental	1,311	2,500	2,500
Charges for Services	1,438,122	1,440,300	1,457,500
Recycling Center	81,205	80,000	80,000
Reimbursements	9,440	10,000	10,000
Interest on Idle Funds	83	100	10,000
Miscellaneous	2,470	2,500	2,500
Does miscellaneous exceed 10% Total Rec		2,500	2,300
Total Receipts	1,532,631	1,535,400	1,552,500
Resources Available:	1,718,678	1,716,337	1,873,040
Expenditures:	7, 7, 1, 1	1,110,007	1,075,040
Administration	888,124	959,198	908,990
Recycling	526,064	330,901	294,585
Capital Outlay	37,026	0	0
Debt Retirement	10,527	0	0
Transfer to General	76,000	78,000	78,000
Transfer to Lake Debt Reserve Fund		20,037	20,037
Transfer to Construction Fund		7,661	20,007
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,537,741	1,395,797	1,301,612
Unencumbered Cash Balance Dec 31	180,937	320,540	571,428
2014/2015/2016 Budget Authority Amount:	1,557,734	1,396,642	1,301,612

2016

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget CNG	Prior Year	Current Year	Proposed Budget
	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	57	2,482
Receipts:			
Charges for Services	57	13,086	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	57	13,086	25,000
Resources Available:	57	13,143	25,000 27,482
Expenditures:	37	13,143	27,402
Contractual Services	0	10,661	15,000
Commodities	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	10,661	15,000
Unencumbered Cash Balance Dec 31	57	2,482	12,482
2014/2015/2016 Budget Authority Amount:	0	0	15,000

See Tab C

External Stores	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget
Unencumbered Cash Balance Jan 1	29,155	0	Year for 2016
Receipts:	27,133	U U	V
Inventories	0	80,000	80,000
Interest on Idle Funds Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	80,000	80,000
Resources Available:	29,155	80,000	80,000
Expenditures:	22,100	00,000	00,000
Contractual Services	28,143	80,000	80,000
Commodities	1,012		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	29,155	80,000	80,000
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	80,000	80,000	80,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget  Data Processing	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget
Unencumbered Cash Balance Jan 1	118,318	124,526	Year for 2016
Receipts:	110,510	124,320	139,819
Charges for Services	735,193	891,200	893,589
Transfer from Water Fund	10,000	45,000	10,000
Transfer from Sewer Fund	10,000	45,000	10,000
Reimbursements	3,720	43,000	10,000
Interest on Idle Funds	5,720		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	758,913	981,200	913,589
Resources Available:	877,231	1,105,726	1,053,408
Expenditures:	0.11301	1,103,720	1,033,400
Personal Services	632,050	708,835	759,486
Contractual Services	68,176	72,822	212,456
Commodities	44,859	184,250	71,466
Capital Outlay	7,620	0	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	752,705	965,907	1,053,408
Unencumbered Cash Balance Dec 31	124,526	139,819	1,033,408
2014/2015/2016 Budget Authority Amount:	818,922	1,045,626	1,053,408

Adopted Budget

Construction	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget
Unencumbered Cash Balance Jan 1	Actual for 2014	1,200,845	Year for 2016
Receipts:		1,200,845	1,997,246
Transfer from General Fund	1,368,253	1,052,430	1 126 000
Transfer from Airport Fund	1,506,255	1,032,430	1,126,000
Transfer from Major Street	31,769	0	42,000
Transfer from Cemetery Fund	30,500	0	0
Transfer from Stormwater Fund	6,154	0	0
Transfer from Water Fund	47,852	7,661	0
Transfer from Sewer Fund	12,447	7,001	0
Transfer from Refuse Fund	0	7,661	0
Transfer from Debt Service Fund	56,381	0	0
Interest on Idle Funds			
Miscellaneous	the contract of the contract o		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,555,017	1,067,752	1,168,000
Resources Available:	1,555,017	2,268,597	3,165,246
Expenditures:	1,000,017	2,200,377	3,103,240
Transfer to General Fund	279,172	271,351	278,589
Transfer to Debt Service Fund	75,000	0	0
	4		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	354,172	271,351	278,589
Unencumbered Cash Balance Dec 31	1,200,845	1,997,246	2,886,657
2014/2015/2016 Budget Authority Amount:	280,784	279,172	278,589

See Tab A

2016

NON-BUDGETED FUNDS (A) (Only the actual budget year for 2014 is to be shown)

According to the contracted Cain Loss Arabidates   Contracted Cain Loss Arabidates   Contracted Cain Loss Arabidates   Contracted Severe   Contr	Non-Budgeted Funds-A	- nuds-A	7.00								
National Part   Contracted   Self Insurance Reserve   Contracted   Self Insurance Reserve   Contracted   Self Self Self Self Self Self Self Self	(1) rund mame:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:	(5) Fu	und Name.		
S81,632   Cash Balance Jan 1   S43,801   Cash Balance Jan 1   Cash Balance Dec 31   Cash B	Equipment	Reserve	Lake Debt F	Reserve	Self Insurance	e Reserve				Γ	
Stitution   Stit	Unencumbered		Unencumbered		Unencumbered		Unencumbered	Thencum	nhered		17.1
Receiptes   Rece	Cash Balance Jan 1	581,632	Cash Balance Jan 1	847,857	Cash Balance Jan 1	558,801	Cash Balance Jan 1	Cash Bal	lance Jan 1		I otal
240,314   Xife from Operations   225,000   Interest   238   Chrealized Gain*Loss   246,188   Reimbursements   1,429,905	Receipts:		Receipts:		Receipts:		Receipts:	Receints			,700,290
238   Unrealized Gain Loss   446,188   Reimbursements   1,429,905	Eng Refunds	240,314	Xfer from Operations	225,000	Interest	238		- Contract		ſ	
269,700   269,	Interest	238	Unrealized Gain/Loss	446,188	Reimbursements	1,429,905				T	
1,091,884   Resources Available:   L,519,045   Resources Available:   L,588,943   Resources Available:   L,589,873   Resources Available:   L,589,873   Resources Available:   L,549,873   Resources Available:   L,519,045   Resources Available:   L,588,943   Resources Available:   L,589,873   R,589,873   R,589,873   R,589,873   R,589,873   R,589,873   R,589,873	Xfer from Operations	269,700								T	
1,091,134   Total Expenditures:   Contractual Services   1,131,901   Total Expenditures   Cash Balance Dec 31   1,519,045   Cash Balance Dec 31   1,519,045   Cash Balance Dec 31   Cash										T	
S10.252   Total Receipts   G71,188   Total Receipts   1,430,143   Resources Available:   1,519,045   Total Expenditures:   Resources Available:   1,519,045   Total Expenditures   1,519,045   Total Expenditures   1,519,045   Total Expenditures   1,519,045   Total Expenditures   Resources Available:   Reso											
S10.252   Total Receipts   G71,188   Total Receipts   L430,143   Total Expenditures:   Expen										T	
S10,252   Total Receipts   Contractual Services   Total Expenditures:   Li,990,435   Resources Available:   Resources Available:   Li,990,435   Resources Available:   Li,990,435   Resources Available:   Resources Avail										I	
1,091,884   Resources Available:   1,519,045   Re											
1,091,884   Resources Available:   1,519,045   Resources Available:   1,988,943   Resources Available:   2,011,383     2,011,383   Expenditures:   Expenditu	Total Receipts	510,252	Total Receipts	671,188	Total Receipts	1,430,143	Total Receipts				
Expenditures:         Expenditures:         Expenditures:         Expenditures:         Expenditures:         Expenditures:         Expenditures:         Expenditures:         0         4,599,873           5,750         Total Expenditures         1,515,951         Total Expenditures         0         Total Expenditures         0         1,515,951         Total Expenditures         0         1,515,051         Total Expenditures         0         1,515,051         Total Expenditures         0         1,515,051         Total Expenditures         0         1,521,701         3,078,172	Resources Available:	1,091,884	Resources Available:	1,519,045	Resources Available:	1.988.943	Resources Available:				,611,583
5,750         Contractual Services         1,515,951         Total Expenditures         Total Expenditures         0         3,078,172	Expenditures:		Expenditures:		Expenditures:		Expenditures				599,873
5,750         Total Expenditures         0         Total Expenditures         1,515,951         Total Expenditures         0         1,521,701           1,086,134         Cash Balance Dec 31         1,519,045         Cash Balance Dec 31         472,992         Cash Balance Dec 31         0         Cash Balance Dec 31         0         3,078,172	Commodities	5,750		100	Contractual Services	1 515 051		Expelidin	ures.		
5,750         Total Expenditures         Total Expenditures         1,515,951         Total Expenditures         0         1,521,701           1,086,134         Cash Balance Dec 31         1,519,045         Cash Balance Dec 31         472,992         Cash Balance Dec 31         0         Cash Balance Dec 31         0         3,078,172					South for minor minor	100,010,1				T	
5,750         Total Expenditures         0         Total Expenditures         1,515,951         Total Expenditures         0         Total Expenditures         0         Total Expenditures         0         Total Expenditures         0         3,078,172           1,086,134         Cash Balance Dec 31         1,519,045         Cash Balance Dec 31         472,992         Cash Balance Dec 31         0         Cash Balance Dec 31         0         3,078,172	,										
5,750         Total Expenditures         0         Total Expenditures         1,515,951         Total Expenditures         0         Total Expenditures         0         Total Expenditures         0         1,521,701           1,086,134         Cash Balance Dec 31         1,519,045         Cash Balance Dec 31         472,992         Cash Balance Dec 31         0         Cash Balance Dec 31         0         3,078,172										T	
5,750         Total Expenditures         0         Total Expenditures         1,515,951         Total Expenditures         0         Total Expenditures         0         Total Expenditures         0         1,521,701           1,086,134         Cash Balance Dec 31         1,519,045         Cash Balance Dec 31         472,992         Cash Balance Dec 31         0         Cash Balance Dec 31         0         3,078,172										T	
5,750         Total Expenditures         0         Total Expenditures         1,515,951         Total Expenditures         0         Total Expenditures         0         Total Expenditures         0         Total Expenditures         0         1,521,701           1,086,134         Cash Balance Dec 31         1,519,045         Cash Balance Dec 31         0         Cash Balance Dec 31         0         3,078,172						The second second				T	
5,750         Total Expenditures         0         Total Expenditures         1,515,951         Total Expenditures         0         Total Expenditures         0         Total Expenditures         0         1,521,701           1,086,134         Cash Balance Dec 31         1,519,045         Cash Balance Dec 31         472,992         Cash Balance Dec 31         0         Cash Balance Dec 31         0         3,078,172											
5,750         Total Expenditures         0         Total Expenditures         1,515,951         Total Expenditures         0         Total Expenditures         0         1,521,701           1,086,134         Cash Balance Dec 31         1,519,045         Cash Balance Dec 31         472,992         Cash Balance Dec 31         0         3,078,172           3,078,172         3,078,172	:										
1,000,134 Cash Balance Dec 31 1,519,045 Cash Balance Dec 31 472,992 Cash Balance Dec 31 0 Cash Balance Dec 31 0 3,078,172 3,078,172	Total Expenditures	5,750	Total Expenditures	0	Total Expenditures	1,515,951	Total Expenditures				521,701
3,078,172	Cash Daramic Doc 31	1,000,134	Cash balance Dec 31	1,519,045	Cash Balance Dec 31	472,992	Cash Balance Dec 31				
										3.	

\*\*Note: These two block figures should agree.

18 Page No.

2016

### NOTICE OF BUDGET HEARING

The governing body of City of El Dorado

will meet on August 17, 2015 at 6:30 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actua	l for 2014	Current Year Estim	ate for 2015	Proposed	Budget Year for 20	16
		Actual		Actual	Budget Authority	Amount of 2015	Estimate
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *
General	9,007,222	32.905	9,391,889	30.306	10,649,197	2,505,314	30.69
Airport	271,291	0.206	254,655		335,514	69,131	0.84
Debt Service	1,897,006	8.202	1,370,527	10.734	1,547,476	783,098	9.59
Industrial Mill Levy	65,267	0.973	88,051	1.018	677,502	79,825	0.97
Library	444,740	4.951	452,550	4.992	456,241	399,125	4.89
Major Street	884,234		1,000,770		1,261,214		
Cemetery Stormwater	225,632		186,206		228,967		
	420,779		308,190		391,817		A STATE OF THE STA
Eco Dev Sales Tax Prairie Trails Restaurant/Golf	16,593 789,425		570.011		276,031		
Special Parks & Recreation			579,211		705,444		
Tourism	12,049 135,947		21,500		95,190		
Water Utility			201,705		453,576		Real Section
Sewer Utility	3,698,692 2,139,335		4,564,746		4,315,427		
Refuse Utility	1,537,741		2,541,336 1,395,797		2,506,087		
CNG	1,337,741		1,393,797		1,301,612		Make Car
External Stores	29,155		80,000		15,000 80,000		
Data Processing	752,705		965,907		1,053,408		
Construction	354,172		271,351		278,589		
	331,172		271,331		210,369		
Non-Budgeted Funds-A	1,521,701						
Totals	24,203,686	47.237	23,685,052	47.050	26,628,292	3,836,493	47.000
Less: Transfers	3,858,983		3,250,381		3,274,570		
Net Expenditure	20,344,703	The state of the s	20,434,671		23,353,722		
Total Tax Levied	3,858,880		3,744,477	2	XXXXXXXXXXXXXXXX		
Assessed Valuation Outstanding Indebtedness,	81,690,778		79,584,768		81,628,667		
January 1,	2013		2014		2015		
G.O. Bonds	14,115,000		16.755.000	Г	19,292,000		
Revenue Bonds	0		0		0		
Other	8,691,461	A. M.	9,432,745		11,419,227		
Lease Purchase Principal	0		444,354				
[2] [1] [1] [1] [1] [1] [1] [1] [1] [1] [1					558,559		
Total	22,806,461		26,632,099	A STATE OF THE STA	31,269,786		

\*Tax rates are expressed in mills

Tammy Schaffer
City Official Title: Finance Director

### **CLK - Tammy Bridges**

To: Subject:

Tammy Schaffer RE: Budget

I continue to look at the tax revenue history that Tammy provided to us a month ago as we considered our mil levy revenue. I am bothered by the drop in the Personal Property values. I have been wracking my brain to tie that to something and I simply cannot comprehend a drop of \$1,144,505 in Taxing Unit 007 (USD 490) and \$288,627 in Taxing Unit 008 USD 375). Doesn't mean its wrong, just that I am struggling to understand it.

I am not sure where the PP values of 1,144,505 in TU 007 and 288,627 in TU 008 referred to above are from.

Personal property decreased from 2014 to 2015 in TU 007 by 191,813 for reasons on attached spreadsheet.

Personal property increased from 2014 to 2015 in TU 008 by 133,450, see attached spreadsheet.

This was explained by you as the drop in industrial equipment from the tax roles. However, the drop is from 2011 to 2014, and, according to the Department of Commerce, the exemption on equipment went into affect June 30, 2006.

Commercial Industrial Machinery & Eqpt dropped by 81,434 from 2014 to 2015 because of depreciation or removal of property; see attached spreadsheet. If new equipment was purchased, it would be exempt.

Also, in Taxing Unit 008 (USD 375) there are not values listed in the Oil Personal Property row. That seems odd. Isn't the west side of town our oil region?

There is no oil in Tax Unit 008, it is all in Tax Unit 007.

What has caught my attention is that recently I spoke with Sue Givens and she indicated that the USD 490 has seen an increase in their valuation by 1.2%. I know the District has more property than the City, but the difference is noticeable.

The value for USD490 in 2015 was 164,234,261 and 2016 is 165,454,427 for a total increase in assessed value of 1,220,166, which is an increase of .74%.

The value for the City of El Dorado in 2015 was 79,607,332 and 2016 is 81,628,667 for a total increase in assessed value of 2,021,335, which is an increase of 2.5%.

I am not suggesting changing the budget. I am comfortable with the process and I remain confident that franchise tax is the appropriate way to increase revenue at this time.

Please look into this at your earliest convenience. I would like to get a better understanding of these figures.

I have attached the spreadsheet with my notes for your reference.

Thanks

Personal Property in Tax Unit 007

2014	1,471,894	
2015	1,283,250	
	188,644	Total PP decreased from 2014 to 2015
Ex	planation of	Explanation of PP by Type that decreased in value from 2014 to 2015
Watercraft	79,308	79,308 Was assessed at 30% in 2013, 11.5% in 2014, & 5% in 2015
Mobile Homes	4,710	
Other Bldg	83	
Heavy Trucks	15,082	Not personal property any more; now commercially tagged
Comm Trailer	10,980	Not personal property any more; now commercially tagged
CIME	81,434	Commercial Industrial Machinery & Eqpt depreciation or removal of property
Truck Beds	11	
Golf Carts	139	
New Property	(3,169)	
	188,644	Total decrease in PP from 2014 to 2015

2,316,399 PP highest amount on Tammy's spreadsheet 1,283,250 PP lowest amount on Tammy's spreadsheet 2,011 Tax Unit 007

1,283,250 PP lowest amount on Tammy's spreadshee 1,033,149 Total value decreased from 2011 to 2015

# Personal Property in Tax Unit 008

From 2011 to 2014 PP dropped because:

- 1. Watercraft assessment went from 30% to 11.5%; From 2015 and on is assessed at 5%
- 2. Commercial machinery & eqpt dropped because it is now commercially tagged, not assessed as PP

(10,223)	(12.551)
Watercraft	Heavy Trucks

173,122

(15,525) (329) Comm Trailers CIME

(1,604)**Travel Trailers** ATV's

(11) 396 175 **Non-Hwy Vehicl Golf Carts** 

**Misc Trailers** 

Total increase in PP from 2014 to 2015 for T.U. 008 133,450

difference in value

Sent from my Verizon Wireless 4G LTE smartphone

----- Original message -----

From: Vince Haines < vhaines@eldoks.com> Date: 08/16/2015 12:14 PM (GMT-06:00)

To: Herb Llewellyn <a href="mailto:hllewellyn@eldoks.com">hllewellyn@eldoks.com</a>

Subject: Budget

### Herb

I continue to look at the tax revenue history that Tammy provided to us a month ago as we considered our mil levy revenue. I am bothered by the drop in the Personal Property values. I have been wracking my brain to tie that to something and I simply cannot comprehend a drop of \$1,144,505 in Taxing Unit 007 (USD 490) and \$288,627 in Taxing Unit 008 USD 375). Doesn't mean its wrong, just that I am struggling to understand it.

This was explained by you as the drop in industrial equipment from the tax roles. However, the drop is from 2011 to 2014, and, according to the Department of Commerce, the exemption on equipment went into affect June 30, 2006.

He way trucks theirs-year by depreciation 2013-2014 Comm tagging Also, in Taxing Unit 008 (USD 375) there are not values listed in the Oil Personal Property row. That seems odd. Isn't the west side of town our oil region?

What has caught my attention is that recently I spoke with Sue Givens and she indicated that the USD 490 has seen an increase in their valuation by 1.2%. I know the District has more property than the City, but the difference is noticeable.

I am not suggesting changing the budget. I am comfortable with the the process and I remain confident that franchise tax is the appropriate way to increase revenue at this time.

Please look into this at your earliest convenience. I would like to get a better understanding of these figures.

I have attached the spreadsheet with my notes for your reference.

2011-2014

2008 286,627 - W/C from 30% to 11.5%

Com/East dropped because went to volicles comm. tagged straigers 2011 2,316,399 highest 1,283,250 lowest 1,033,149 1,144,505

### **CLK - Tammy Bridges**

From:

Tammy Schaffer <tschaffer@eldoks.com>

Sent:

Monday, August 17, 2015 11:05 AM

To:

**CLK - Tammy Bridges** 

Subject:

FW: Budget

Tammy,

Is there any way you can help me explain to the Mayor what concerns him below?

From: Herb Llewellyn

Sent: Monday, August 17, 2015 8:31 AM
To: Tammy Schaffer < tschaffer@eldoks.com>

Subject: FW: Budget

Would you see if you can answer the Mayor's question?

From: Vince Haines

Sent: Sunday, August 16, 2015 1:04 PM
To: Herb Llewellyn <a href="mailto:hllewellyn@eldoks.com">hllewellyn@eldoks.com</a>

Subject: Re: Budget

I am fully aware we have nothing to do with valuation or assessment.

The refinery could likely be the exact explanation of the difference. But personal property is the one that catches my attention. \$1.4M in taxes is a #@!\* load of cars. That and the \$0 in Oil in USD 375 taxing unit.

I appreciate staff continuing to look into this. If nothing else, understanding the what and why may affect future policy on the commission.

Thanks

Vince Haines, Mayor City of El Dorado 316-251-1647 vhaines@eldoks.com

On Aug 16, 2015, at 12:52 PM, Herb Llewellyn < <u>hllewellyn@eldoks.com</u>> wrote:

We looked at it and quieryed the county with explication. It's also car purchases. 490 includes the refinery who's value is more than the city. It continues to climb. It's taxes have doubled in the same period.

Also remember, we have nothing to do with valuation or assessment, just receive the money.